



Form 3ABC

FISCAL TAX YEAR _____

MASSACHUSETTS DEPARTMENT OF REVENUE

Return of Property Held for Charitable Purposes

Name of Organization.....
To the BOARD OF ASSESSORS OF.....

NAME OF CITY OR TOWN

I,..... as financial officer of the above organization hereby report, in accordance with the requirements of General Laws, Chapter 59, Section 29, that on January 1, 19__ said organization held personal property and/or real estate in said city or town as set forth in detail in Schedules A, B and C of this return and in total as follows:

INCOME STATEMENT FOR THE YEAR ENDING, 19__
Total Portion of Total
Relating to Athletic Property

INCOME RECEIVED \$ \$
EXPENDITURES \$ \$

SCHEDULE A

ALL TANGIBLE PERSONAL PROPERTY
SUCH AS FURNITURE, EQUIPMENT,
BOOKS AND COLLECTIONS

FAIR CASH VALUE

\$ _____

SCHEDULE B EXEMPT REAL ESTATE

LOCATION	LAND	BUILDINGS		TOTAL VALUE
Street & Number	Value	Used for	Value	Land & Buildings
	\$		\$	\$
Percentage of real estate exclusively devoted to a charitable purpose. If leased, indicate lessee:				%

SCHEDULE C TAXABLE REAL ESTATE

LOCATION	LAND	BUILDINGS		TOTAL VALUE
Street & Number	Value	Used for	Value	Land & Buildings
	\$		\$	\$
	\$		\$	\$

FILED WITH THE BOARD OF ASSESSORS OF _____ ON _____, 19__

Attach any amendments to the articles of organization or charter since the last filing.
SUBSCRIBED THIS _____ DAY OF _____ 19__ UNDER PENALTIES OF PERJURY

SIGNATURE....., TITLE OF OFFICER

POST OFFICE ADDRESS.....

A RETURN IN THIS FORM MUST BE FILED WITH THE BOARD OF ASSESSORS OF EACH CITY OR TOWN IN WHICH THE ORGANIZATION HOLDS PERSONAL PROPERTY AND/OR REAL ESTATE, NOT LATER THAN MARCH 1, 19__

See Instructions on back

INSTRUCTIONS FOR PREPARING FORM 3ABC

1. **WHO MUST FILE.** Every charitable organization and every charitable trust established by a declaration of trust provided that the purposes of such charitable organization or trust are literary, educational, benevolent, charitable, scientific or temperance and provided further, that such organization or trust seeks from the Board of Assessors an exemption from local real estate and personal property tax under G.L., Chapter 59, section 5, clauses third and fifth.
2. **WHEN AND WHERE RETURNS FILED.** A separate return must be filed with the Board of Assessors of each city or town in which the organization or trust holds real estate and/or personal property, not later than March 1, 19__ and as for the fiscal year 19__.
3. **EXTENSION OF TIME FOR FILING.** Upon request, the Board of Assessors may extend the time to April 1 for cause shown.
4. **PENALTY FOR FAILURE TO FILE** or for filing an incomplete return. The property shall not be exempt if a charitable organization or trust fails to file this return on or before March 1, or April 1 if extension is granted by the Assessors. A return is incomplete unless there is attached a true copy of the most recent report required by G.L., Chapter 12, section 8F to be filed with the Division of Public Charities in the Department of the Attorney General.
5. **REASONS FOR DENYING EXEMPTION.** The property of a charitable organization or trust shall not be exempt if:-
 - a) Any of the income or profits of the business of the charitable organization is divided among the stockholders, trustees or members;
 - b) Any of the income or profits is used or appropriated for other than literary, benevolent, charitable, scientific or temperance purposes; or,
 - c) If a distribution of the profits, income or assets may be made to any stockholder, trustee or member upon dissolution of the organization.
6. **INCOME STATEMENT** reflects income received from all sources and expenditures of said organization for the purposes for which it was incorporated or established for the calendar or fiscal year preceding January 1, 19__.
7. **SPECIFIC INSTRUCTIONS** for exemptions and/or taxation of athletic facilities of charitable organizations where there is competitive commercial use can be found in Chapter 992, Acts of 1977 and Regulation 830 CMR 58.03 issued thereunder.
8. **SCHEDULE A:** Enter the total value of all exempt tangible personal property.
9. **SCHEDULE B:** Enter all exempt real estate owned and occupied by the organization. A property is exempt, if:
 - a) Owned and occupied by the organization or its officers for the purposes for which it was incorporated or established, or purchased by it within the past two years with the purpose of removal thereto.
 - b) Owned by the organization and occupied by one or more charitable organizations or its or their officers for its or their charitable purposes.
 - c) Owned by others and held in trust for the organization and occupied by it or its officers for its purposes.
10. **SCHEDULE C:** Enter all taxable real estate owned by the organization in the same city or town wherein the return is filed.